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OF COUNSEL

URBAN A LESTER

SURFACE TRANSPORTATION BOARD

FLIAS C. ALVORD (1942) ELLSWORTH C ALVORD (1964)

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January 8, 2010

Chief Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423

Contract C-7895

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 16, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC

> 620 North Second Street St. Charles, Missouri 63301

[Lessee: StarPet Inc.

> 801 Pineview Rd. Asheboro, NC 27203]

Section Chief January 8, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

40 railcars within the series SHPX 454063 - SHPX 454120 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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MEMORANDUM OF LEASE

SURFACE THANSPUR MITTON BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to StarPet Inc., a Delaware Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI) ss.
COUNTY OF ST. CHARLES)

On this 16 day of 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

NANCY COLLINS
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
1; Commission Expires: August 02, 2012
Convinsion in Number: 08499131

Notary Public

My commission expires on 8/2/2012

Schedule A

Equipment

StarPet
Contract C-7895 defed 1/28/05

Quantity	Description	Reporting Marks	Road Numbers
	Hopper	SHPX	454063
	Hopper	SHPX	454075
	Hopper	SHPX	454081
	Hopper	SHPX	454084
-	Hopper	SHPX	454085
	Hopper	SHPX	454086
	Hopper	SHPX	454087
	Hopper	SHPX	454088
	Hopper	SHPX	454089
	Hopper	SHPX	454090
	Норрег	SHPX	454091
	Hopper	SHPX	454092
	Hopper	SHPX	454093
	Hopper	SHPX	454094
	Hopper	SHPX	454095
	Hopper	SHPX	454096
	Hopper	SHPX	454097
	Hopper	SHPX	454098
	Hopper	SHPX	454099
	Hopper	SHPX	454100
	Hopper	SHPX	454101
	Hopper	SHPX	454102
	Hopper	SHPX	454103
	Hopper	SHPX	454104
	Hopper	SHPX	454105
	Hopper	SHPX	454106
	Hopper	SHPX	454107
	Hopper	SHPX	454108
	Hopper	SHPX	454109
	Hopper	SHPX	454110
	Hopper	SHPX	454111
	Hopper	SHPX	454112
	Hopper	SHPX	454113
	Hopper	SHPX	454114

Report Date: 01/06/2010 Page 1

Schedule A

Equipment

StarPet

Contract C-7895

Quantity	<u>Description</u>	Reporting Marks	Road Numbers
	Hopper	SHPX	454115
	Hopper	SHPX	454116
	Hopper	SHPX	454117
	Hopper	SHPX	454118
	Hopper	SHPX	454119
	Hopper	SHPX	454120

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Report Date: 01/06/2010 Page 2

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the	
District of Columbia, do hereby certify under penalty of perjury that I have compared t	the
attached copy with the original thereof and have found the copy to be complete and	
identical in all respects to the original document.	

Dated: 1/4/2010

Robert W. Alvord